

**Exhibit A**

**Proposed Order**

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et*  
*al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

This filing relates to the  
Commonwealth and ERS.

**ORDER GRANTING THREE HUNDRED THIRD OMNIBUS OBJECTION  
(SUBSTANTIVE) OF THE COMMONWEALTH OF PUERTO RICO AND EMPLOYEES  
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF  
PUERTO RICO TO CLAIMS FOR WHICH THE COMMONWEALTH AND ERS  
ARE NOT LIABLE**

Upon the *Three Hundred Third Omnibus Objection (Substantive) of the  
Commonwealth of Puerto Rico and Employees Retirement System of the Government of the  
Commonwealth of Puerto Rico to Claims for Which the Commonwealth and ERS are Not Liable*  
[ECF No. 16030] (the “Three Hundred Third Omnibus Objection”),<sup>2</sup> filed by the Commonwealth

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5532-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Three Hundred Third Omnibus Objection.

of Puerto Rico (“Commonwealth”) and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS,” and together with the Commonwealth, the “Debtors”), dated March 12, 2021, for entry of an order disallowing in their entirety certain claims filed against the Debtors, as more fully set forth in the Three Hundred Third Omnibus Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Three Hundred Third Omnibus Objection and to grant the relief requested therein pursuant to PROMESA section 306(a); and venue being proper pursuant to PROMESA section 307(a); and due and proper notice of the Three Hundred Third Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and each of the claims identified in Exhibit A to the Three Hundred Third Omnibus Objection (collectively, the “Claims to be Disallowed”) having been found to be claims for which neither the Commonwealth nor ERS is liable; and the Court having determined that the relief sought in the Three Hundred Third Omnibus Objection is in the best interests of the Commonwealth, ERS, their creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Three Hundred Third Omnibus Objection establish just cause for the relief granted herein; and the Court having deemed a hearing is not necessary as no objection, responsive pleading, or request for a hearing with respect to the Three Hundred Third Omnibus Objection has been submitted, and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Three Hundred Third Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that the Claims to Be Disallowed are hereby disallowed in their entirety; and it is further

ORDERED that Kroll is authorized and directed to designate as expunged the Claims to Be Disallowed on the official claims registry in the Title III Cases; and it is further

ORDERED that this Order resolves Docket Entry No. 16030 in Case No. 17-3283; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: \_\_\_\_\_

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Honorable Judge Laura Taylor Swain  
United States District Judge

**EXHIBIT A**

**Schedule of Claims Subject to the Three Hundred Third Omnibus Objection**

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Three Hundred and Third Omnibus Objection

## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
1	AMERICAN BANKERS LIFE ASSURANCE COMPANY OF FLORIDA NAYUAN ZOUAIRABANI C/O NAYUAN ZOUAIRABANI PO BOX 364225 SAN JUAN, PR 00936-4225	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	68109	\$1,163.00*
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$1,163.00 has been applied to 2017 tax year liabilities.					
2	ANTHONY G. TORO AND HANNA K. TORO 169 DORADO BEACH EAST DORADO, PR 00646	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	78959	\$5,389.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$5,389.00 has been applied to 2018 tax year liabilities.					
3	ASTRAZENECA PHARMACEUTICALS, LP PO BOX 15437 WILMINGTON, DE 19850	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	73613	\$2,436,025.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$2,436,025.00 has been applied to AstraZeneca's estimated income tax liability for 2017, as requested by AstraZeneca in its 2016 Puerto Rico income tax return.					
4	AXA NETWORK OF PUERTO RICO, INC. 525 WASHINGTON BOULEVARD, TAX DEPT. JERSEY CITY, NJ 07310	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	21399	\$243,897.00
	Reason: Proof of Claim asserts liability on the basis of a 2013 tax credit. The records of the Department of Treasury show such tax credit of \$243,897.00 has been applied to 2014 tax year liabilities.					
5	AXA NETWORK OF PUERTO RICO, INC. 525 WASHINGTON BOULEVARD, TAX DEPT. JERSEY CITY, NJ 07310	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	21488	\$64,383.00
	Reason: Proof of Claim asserts liability on the basis of a 2014 tax credit. The records of the Department of Treasury show such tax credit of \$57,615.95 has been applied to 2015 tax year liabilities, \$5,416.60 in surcharges and \$1,350.44 in interest for late payment.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
6	BAEZ HERNANDEZ, IVETTE HC 1 BOX 6042 GUAYNABO, PR 00971	05/07/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	9876	\$3,293.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$3,293.00 has been applied to prior tax debt for the year of 2012.					
7	BELTRAN VEGA, YESENIA PO BOX 4295 VEGA BAJA, PR 00694	06/07/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	61357	\$10,000.00*
	Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show there is no record of pending refund due to creditor.					
8	BLACKBURN, MARK C URB. HARBOR LIGHTS 31 CALLE HARBOR LIGHTS HUMACAO, PR 00791	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	79832	\$8,518.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$8,518.00 has been applied to 2017 tax year liabilities.					
9	CALDERON RIVERA, RAMON PO BOX 8282 TOA BAJA, PR 00951-8282	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	58532	\$2,271.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$2,271.00 has been applied to 2017 tax year liabilities.					
10	CAMPO RICO WAREHOUSE AND DISTRIBUTION CENTER, INC. P.O. BOX 1967 CAROLINA, PR 00984	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	58483	\$755.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$755.00 has been applied to 2017 tax year liabilities.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
11	CAPRILES MERCADO, NANCY RR 07 BOX 10217 TOA ALTA, PR 00953	05/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	15247	\$648.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$648.00 has been applied to prior tax debt for the years 2013 and 2014.					
12	CARIBBEAN AMERICAN PROPERTY INSURANCE COMPANY C/O NAYUAN ZOUAIRABANI PO BOX 364225 SAN JUAN, PR 00936-4225	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	66742	\$50,438.00*
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$50,438.00 has been applied to 2017 tax year liabilities.					
13	CEPH INTERNATIONAL CORPORATION PO BOX 31199 MANATI, PR 00674	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	79029	\$101,815.00
	Reason: Proof of Claim asserts liability on the basis of a 2015 tax credit. The records of the Department of Treasury show such credit of \$101,815.00 has been applied to 2016 tax year liabilities.					
14	CIGNA HEALTH AND LIFE INSURANCE COMPANY 900 COTTAGE GROVE ROAD C6TAX HARTFORD, CT 06152	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	21367	\$346,969.00*
	Reason: Proof of Claim asserts liability on the basis of 2016 tax credit and 2017 Q1 estimated taxes paid. The records of the Department of Treasury show such tax credit of \$346,969 has been applied to 2017 tax year liabilities.					
15	CRUZ-TORRES, MICHELLE PO BOX 60401 - PMB 163 SAN ANTONIO, PR 00690	05/19/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	14535	\$636.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$636.00 has been applied to tax debt for the years of 2016.					



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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
16	DEL CARMEN TABOAS COLON, MARIA NUM 8, PARKLANE - WILSON ST GARDEN HILLS GUAYNABO, PR 00966	06/05/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	72065	\$929.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$929.00 has been applied to 2017 tax year liabilities.					
17	DFCC PUERTO RICO, INC. SANTANDER TOWER, SAN PATRICIO VILLAGE B-7 CALLE TABONUCO, SUITE 1700 GUAYNABO, PR 00968-3349	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	57894	\$7,754.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$7,754.00 has been applied to 2017 tax year liabilities.					
18	EASTERN AMERICA INSURANCE AGENCY MARITERE JIMENEZ PO BOX 193900 SAN JUAN, PR 00919-3900	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	115520	\$78,070.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit of \$78,070.00. The records of the Department of Treasury show amended credit of \$80,393.00 has been applied to 2017 tax year liabilities.					
19	EDWARDS LIFESCIENCES (INDIA) PRIVATE LIMITED EDWARDS LIFESCIENCES CORPORATION ONE EDWARDS WAY IRVINE, CA 92614	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	80006	\$40,934.00*
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$40,934.00 has been applied to 2017 tax year liabilities.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
20	EDWARDS LIFESCIENCES KOREA CO LTD EDWARDS LIFESCIENCES CORPORATION ONE EDWARDS WAY IRVINE, CA 92614	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	79786	\$5,247.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$5,247.00 has been applied to 2017 tax year liabilities.					
21	GENESIS COMMUNICATIONS INC. PO BOX 2457 MOCA, PR 00676	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	22048	\$136,452.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$136,452.00 has been applied to 2017 tax year liabilities.					
22	GLOBAL INSURANCE AGENCY INC. JOSE PENABAZ 100 CARR 165 GUAYNABO, PR 00968	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	67590	\$73,809.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$73,809.00 has been applied to 2017 tax year liabilities.					
23	GOMEZ MONAGAS, LUIS ALBERTO PO BOX 3450 MAYAGUEZ, PR 00680	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	70926	\$4,919.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$4,919.00 has been applied to 2017 tax year liabilities.					
24	GONZALEZ ORTIZ, CARLOS HC 1 BOX 7212 GURABO, PR 00778-9511	03/07/2018	17 BK 03566-LTS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	953	\$876.75
	Reason: Claimant asserted he/she has no claim against the Debtors and mistakenly filed a claim against the Commonwealth per creditor response in supplemental outreach.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
25	GONZALEZ TORRES, JOSE A. URB ADOQUINES 48 CALLE PRINCESA SAN JUAN, PR 00926-7357	06/12/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	64007	\$758.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$758.00 has been applied to 2017 tax year liabilities.					
26	GRUPO FISIATRICO Y TERAPIA FISICA CSP 36 PERAL MAYAGUEZ, PR 00680	07/19/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	68519	\$289,059.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$289,059.00 has been applied to 2017 tax year liabilities.					
27	HEWLETT PACKARD TECHNOLOGY CENTER, INC. FERNANDO VAN DERDYS, ESQ. REICHARD & ESCALERA LLC PO BOX 364148 SAN JUAN, PR 00936-4148	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	57300	\$1,622.00*
	Reason: Proof of Claim asserts liability on the basis of a 2017 tax credit. The records of the Department of Treasury show such tax credit of \$1,622.00 has been applied to 2018 tax year liabilities.					
28	HOLSUM DE PUERTO RICO, INC. P.O. BOX 8282 TOA BAJA, PR 00951-8282	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	59701	\$59,653.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$59,653.00 has been applied to 2017 tax year liabilities.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
29	HP FINANCIAL SERVICES COMPANY (PUERTO RICO),CORP. FERNANDO VAN DERDYS ,ESQ. REICHARD & ESCALERA LLC PO BOX 364148 SAN JUAN, PR 00936-4148	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	73027	\$153,257.00
	Reason: Proof of Claim asserts liability on the basis of a 2017 tax credit. The records of the Department of Treasury show such credit of \$153,257.00 has been applied to 2018 tax year liabilities.					
30	INVERSIONES CARIBE INC PO BOX 3450 MAYAGUEZ, PR 00680	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	54408	\$850.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$850.00 has been applied to 2017, 2018 and 2019 tax years.					
31	JORGE PIERLUISI CORDERO AND VICTORIA GUERRA RIVAS PO BOX 19299 SAN JUAN, PR 00910-1299	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	64147	\$14,279.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$14,279.00 has been applied to 2017 tax year liabilities.					
32	JOSE F. TROCHE TROCHE MD., CSP PO BOX 1128 YAUCO, PR 00698-1128	05/21/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	16542	\$67,542.00
	Reason: Proof of Claim asserts liability on the basis of a 2017 tax refund/credit. The records of the Department of Treasury show such refund/credit of \$67,542.00 has been applied to 2018 and 2019 tax years.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
33	JOSEPH ALBINO TIRADO Y WANDA BETANCOURT DÍAZ URB. PARKVILLE SUR A2 AVE. LOPATEGUI GUAYNABO, PR 00969-4452	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	56029	\$115,337.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$115,337.00 has been applied to 2017 tax year liabilities.					
34	JOSUE E. RIVERA PADILLA AND SYLVIA D. MARTI-COSTA #60 SAN FRANCISCO STREET SAN JUAN, PR 00901	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	60035	\$3,224.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$3,224.00 has been applied to 2017 tax year liabilities.					
35	KEYNEJAD, JAMSHID 1515 N. FEDERAL HIGHWAY SUITE 405 BOCA RATON, FL 33432	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	23802	\$883,258.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit for \$883,258.00. The records of the Department of Treasury show such tax credit of \$883,258.00 was in error and amended credit amount of \$412,378.00 has been applied to 2017 tax year liabilities.					
36	L' OREAL CARIBE, INC. SANTANDER TOWER, SAN PATRICIO VILLAGE SUITE 1700 B7 CALLE TABONUCO GUAYNABO, PR 00968	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	57406	\$26,811.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$26,811.00 has been applied to 2017 tax year liabilities.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
37	LEEANN AMBULANCE SERVICE INC HC 1 BOX 6670 MOCA, PR 00676-9529	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	74551	\$4,000.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$4,000.00 has been applied to 2017 tax year liabilities.					
38	LIFESCAN INC. MCCONNEL VALDES LLC C/O NAYUAN ZOUAIRABANI PO BOX 364225 SAN JUAN, PR 00936	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	62795	\$29,719.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$29,719.00 has been applied to 2017 tax year liabilities.					
39	LOPEZ FELICES, FELICITA 807 CALLE JOSE MARTI MIRAMAR SAN JUAN, PR 00907	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	59099	\$2,179.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$2,179.00 has been applied to 2017 tax year liabilities.					
40	MARTI COSTA, ALICIA CALLE REY RICARDO # 401 LA VILLA DE TORRIMAR GUAYNABO, PR 00969	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	77008	\$71,226.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$71,226.00 has been applied to 2017 tax year liabilities.					
41	MCS ADVANTAGE, INC. PO BOX 193310 SAN JUAN, PR 00919	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	56112	\$6,330,807.00*
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$6,330,807.00 has been applied to 2017 tax year liabilities.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
42	MEDINA LUGO, RUBEN M. PO BOX 79685 CAROLINA, PR 00984	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	67629	\$4,974.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$4,974.00 has been applied to 2017 tax year liabilities.					
43	MONY LIFE INSURANCE COMPANY 2801 HWY 280 SOUTH BIRMINGHAM, AL 35223	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	22147	\$53,429.00
	Reason: Proof of Claim asserts liability on the basis of a 2003 tax credit. The records of the Department of Treasury show such refund/return of \$53,429.00 has been applied to 2004 tax year liabilities.					
44	NARANJALES, INC. ATTN: MARITERE JIMENEZ PO BOX 193900 SAN JUAN, PR 00919	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	138593	\$2,342.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$2,342.00 has been applied to 2017 tax year liabilities.					
45	NECTAR OF THE GODS SERVICES, INC PO BOX 8116 SAN JUAN, PR 00910	05/22/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	15085	\$31,073.00
	Reason: Proof of Claim asserts liability on the basis of a 2017 tax credit. The records of the Department of Treasury show such tax credit of \$31,073.00 has been applied to 2018 and 2019 tax year liabilities.					
46	ORTHO BIOLOGICS LLC MCCONNELL VALDES LLC C/O NAYUAN ZOUAIRABANI PO BOX 364225 SAN JUAN, PR 00936	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	66492	\$43,085.00*
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$43,085.00 has been applied to 2017 tax year liabilities.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
47	PATHEON PUERTO RICO, INC. PO BOX 31199 MANATI, PR 00764	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	70880	\$5,014,712.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$5,014,712.00 has been applied to 2017 tax year liabilities.					
48	PAVAN AGARWAL AND PREETI AGARWAL 374 DORADO BEACH EAST DORADO, PR 00646	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	57059	\$268,451.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$268,451.00 has been applied to 2017 tax year liabilities.					
49	PEPSICO CARIBBEAN, INC. CORPORATE OFFICE PARK #42, ROAD #20 - SUITE 205 GUAYNABO, PR 00966	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	56241	\$969,449.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$969,449.00 has been applied to 2017 tax year liabilities.					
50	PEPSICO PUERTO RICO, INC. CORPORATE OFFICE PARK #42, ROAD #20 SUITE 205 GUAYNABO, PR 00966	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	55531	\$1,047,024.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$1,047,024.00 has been applied to 2017 tax year liabilities.					
51	PEREZ ADORNO, JORGE L YADIRA ADORNO DELGADO 1605 PONCE DE LEON, SUITE 600 SAN JUAN, PR 00909	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	134115	\$4,000,000.00*
	Reason: According to the Debtors' books and records, the Debtors have no liability on the asserted claim. The Department of Correction and Rehabilitation's records indicate the case was dismissed in its totality by judgement entered on 1/4/2017.					



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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
52	PLA LLADO, LUIS URB TERRAZAS DE GUAYNABO N4 CALLE PASCUA GUAYNABO, PR 00969	03/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	2748	\$0.00
	Reason: Claimant asserted he/she has no claim against the Debtors.					
53	QUALITY CONSULTING GROUP, INC. PMB 303 405 AVE. ESMERALDA SUITE 2 GUAYNABO, PR 00969-4704	06/26/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	50437	\$160,142.00
	Reason: Proof of Claim asserts liability on the basis of a 2017 tax credit. The records of the Department of Treasury show such tax credit of \$160,142.00 has been applied to 2018 and 2019 tax years.					
54	RAMIREZ BALL, RAFAEL H. PO BOX 195492 SAN JUAN, PR 00919	06/28/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	75611	\$36,547.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$36,547.00 has been applied to 2017 tax year liabilities.					
55	RAMIREZ COLON, MARIA DE LOURDES PO BOX 1534 BOQUERÓN, PR 00622	05/22/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	13407	\$1,238.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$1,238.00 has been applied to prior tax debt for the year of 2013.					
56	RAMOS LUGO, CARMELO URB SANTA JUANITA NK 6 CALLE FENIX BAYAMON, PR 00956	05/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	14974	\$875.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$875.00 has been applied to prior tax debt for the year of 2015.					

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Three Hundred and Third Omnibus Objection

## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
57	RAMOS TALAVERA, JESSENIA PO BOX 306 CAGUAS, PR 00726	05/15/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	13103	\$1,156.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$1,156 has been applied to prior tax debt for the year of 2011.					
58	RAMOS-ORTIZ, BETHZAIDA VICTOR M. RIVERA- RIOS 1420 FERNANDEZ JUNCOS AVE. SAN JUAN, PR 00909	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	101828	\$10,500,000.00
	Reason: Proof of Claim asserts liability on the basis of case number 16-2366. The records of the Department of Justice show case was voluntarily withdrawn due to a settlement pursuant to which the case was voluntarily dismissed with prejudice.					
59	RIVAS GARCIA, FELIX MANSION DEL SUR SD 58 PLAZA 5 TOA BAJA, PR 00949	05/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	15243	\$1,836.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$1,836.00 has been applied to prior tax debt for the year of 2014.					
60	RODRIGUEZ MOLINA , MONICA 1865 WELLS RD APT 253 ORANGE PARK, FL 32073-6711	03/03/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	788	\$613.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior tax debt for the years of 2010 of \$19.49, 2014 of \$373.34 and 2015 of 220.17.					
61	RODRIGUEZ RAMIREZ, JOSE PO BOX 3081 AGUADILLA, PR 00605	04/24/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	8057	\$3,380.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$3,380.00 has been applied to prior tax debt for the year of 2015.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
62	ROMERO QUINONEZ, MARIA C PO BOX 6415 BAYAMON, PR 00960	03/13/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	2482	\$1,000,000.00*
	Reason: Proof of Claim asserts various grievances against the Commonwealth of Puerto Rico stemming from divorce proceedings and utility bills, but does not provide a valid basis for liabilities against the Commonwealth, ERS, or any other Title III debtor.					
63	ROMEY PALERMO, DEVLIN J. PO BOX 60401 PMB 163 SAN ANTONIO, PR 00690	05/18/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	16086	\$636.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$636.00 has been applied to 2017 tax year liabilities.					
64	ROSADO MEDINA, JAVIER HC 4 BOX 7281 JUANA DIAZ, PR 00795	05/14/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	13015	\$845.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$845.00 has been applied to prior tax debt for the year of 2014.					
65	RUIZ ROSADO, LETICIA URB RAMEY 127 CALLE GRUBBS AGUADILLA, PR 00604-1501	03/19/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	3907	\$888.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return of \$888.00 has been applied to prior tax debt for the year of 2009.					
66	SANSON INVESTMENT CORP EDIF MARVESA 472 AVE TITO CASTRO STE 201 PONCE, PR 00716	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	20173	\$1,000.00
	Reason: Proof of Claim asserts liability on the basis of a 2015 tax refund/return. The records of the Department of Treasury show such refund/return of \$1,000.00 has been applied to 2016 tax year liabilities.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
67	SANTONI CRESPO, CESAR 3222 AMERSON DR PEARLAND, TX 77584	05/25/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	20661	\$773.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax refund/return. The records of the Department of Treasury show such refund/return has been applied to prior tax debt of \$497.06 for the year of 2013 and \$275.94 for the year of 2015.					
68	SERRALLES ENVIRONMENTAL TECHNOLOGIES, INC. PO BOX 198 PONCE, PR 00715	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	124322	\$6,554.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$6,554.00 has been applied to 2017 tax year liabilities.					
69	TOYOTA DE PUERTO RICO CORP. ATTN: DAN O'NEILL 1064 AVE. MUNOZ RIVERA RIO PIEDRAS, PR 00926	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	79025	\$608,781.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$608,781.00 has been applied to 2017 tax year liabilities.					
70	UNIVERSAL FINANCIAL SERVICES, INC. #33 BOLIVIA STREET, 6TH FLOOR SAN JUAN, PR 00917-2011	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	121873	\$1,945.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$1,945.00 has been applied to 2017 tax year liabilities.					
71	UNIVERSAL LIFE INSURANCE COMPANY #33 BOLIVIA STREET, 6TH FLOOR SAN JUAN, PR 00917-2011	06/29/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	140241	\$716,807.00
	Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such credit of \$716,807.00 has been applied to 2017 tax year liabilities.					

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## Exhibit A - No Liability Claims

	NAME	DATE FILED	CASE NUMBER	DEBTOR	CLAIM #	ASSERTED CLAIM AMOUNT
72	VELEZ SANCHEZ, IDALIS PO BOX 878 UTUADO, PR 00641	06/06/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	70325	Undetermined*
Reason: Proof of Claim asserts liability on the basis of a tax refund/return. The records of the Department of Treasury show there is no record of pending refund due to creditor.						
73	VIERA VILLENEUVE, HARRY PO BOX 9021836 SAN JUAN, PR 00902-1836	06/27/2018	17 BK 03283-LTS	Commonwealth of Puerto Rico	59669	\$3,891.00
Reason: Proof of Claim asserts liability on the basis of a 2016 tax credit. The records of the Department of Treasury show such tax credit of \$3,891.00 has been applied to 2017 tax year liabilities.						
74	YANG, LILY 15 PERKINS SQUARE #8 BOSTON, MA 02130	12/12/2020	17 BK 03283-LTS	Commonwealth of Puerto Rico	178949	\$500.00
Reason: Proof of Claim fraudulently asserts liability for "services performed," but provides no specific information regarding the services and identifies no agency or department for which the services were performed. On information and belief, this claimant has filed the same claim on the same basis in multiple non-Title III bankruptcies without any support.						
					TOTAL	\$36,161,717.75*